

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF INDIANA
FORT WAYNE DIVISION**

A Complaint to Subordinate Claim to Claims of General Unsecured Creditors having been filed by Rebecca Hoyt Fischer, the Chapter 7 Trustee herein, and the Defendant having failed to respond to said complaint after notice and the court having reviewed the Complaint and being duly advised in the premises:

IT IS HEREBY ORDERED that the Defendant's proof of claim, claim # 177 is hereby subordinated to claims of general unsecured creditors.

Costs to defendant.

Entered on docket at Fort Wayne, IN
on March 18, 2008.

/s/ Robert E. Grant
The Honorable Robert E. Grant
Judge, U.S. Bankruptcy Court